



STATE BOARD OF EQUALIZATION

1000 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
916/445-6479

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

July 9, 1979

No. 79/115

TO COUNTY ASSESSORS & COUNSELS, OWNERS, OPERATORS
AND MANAGERS OF PRIVATE RAILROAD CARS:

PROPERTY TAX RULES 1001 & 1003

Attached is a varityped copy of Property Tax rules 1001, Annual Report,
and 1003, Missing Private Railroad Car Count Data.

These rules were amended on an emergency basis, effective March 30, 1979,
and were the subject of a public hearing on June 26, 1979.

If you have questions regarding these rules, please refer them to Valuation
Division, Property Tax Department, 916/322-2323.

Sincerely,

Janice Masterton
Calendar Clerk

JM/ar
Enclosure

State of California

BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES AND REGULATIONS

Chapter 1. State Board of Equalization – Property Tax
Subchapter 10. Private Car Tax

Rule No. 1001. (Cal. Adm. Code) Annual Report

Reference: Section 11271, Revenue and Taxation Code.

The report required by Section 11271 of the Revenue and Taxation Code of all persons whose private railroad cars are operated upon the railroads in this State at any time during a calendar year shall be filed on or before the thirtieth day of April of the following year.

History: Originally adopted December 13, 1945 as section 2300, Subchapter 5, Chapter 2, title 18, California Administrative Code; renumbered as above March 27, 1968, effective April 28, 1968. Amended March 28, 1979, effective March 30, 1979.

Rule No. 1002. (Cal. Adm. Code) Petitions for Reassessment

Reference: Sections 11338, 11339, 11353, Revenue and Taxation Code.

The rules of procedure and evidence applicable to state assessees as specified in Subchapter 9 shall be appropriately applied to petitions for reassessment of private railroad cars.

History: Adopted February 8, 1979, effective March 25, 1979.

Rule No. 1003. (Cal. Adm. Code) Missing Private Railroad Car Count Data.

Reference: Section 11293, Revenue and Taxation Code.

In determining the private railroad car count averages required by statute the Board may substitute for missing border crossing information the average length of stay in the state experienced by private railroad cars of the same class and assessee during the calendar year immediately preceding the year in which the tax is imposed. Border crossing information shall be deemed missing only when it cannot be submitted by the assessee.

History: Adopted March 28, 1979, effective March 30, 1979.